RF File No. 31/39

19 .

Collection No.

A.

RC

11/6

P-H

~~Pres.~~ Serial Nos. S. N. 57 of R. 31-1939 (I)

S. N. 17 of R. 31-1939 (II)

Subject.

Previous References.	Later References.

S. 97.—(Blue).

MFP—1162 S&P—(M-1866)—25-1-40—100,000

S/C.

Circular No. 57 of 1942.

D.Dis.No.50-G1(30)IT/42.

CENTRAL BOARD OF REVENUE.

SIMLA, the 17th December, 1942.

C I R C U L A R.

Subject:- APPELLATE ORDERS - APPELLATE ASSISTANT COMMISSIONERS - SUPPLY OF COPIES TO COMMISSIONERS OF INCOME-TAX, AND BOARD - DISCONTINUANCE OF.

The question whether the practice of supplying copies of all appellate orders by Appellate Assistant Commissioners to the Commissioners of Income-tax concerned as provided for by section 31(5) of the Act should be discontinued in the interests of paper economy has been engaging the attention of the Board for some time. It has been suggested in this connection that in order to safeguard the interests of revenue it would suffice if copies of those appellate orders only in which the reduction of tax or penalty has been heavy or those in which any important points of principle or law are involved were supplied to Commissioners and that the requirements of section 31(5) could, so far as the Department is concerned, be safely relaxed to this extent.

2. The Board has accordingly decided that in future:-

(a) Appellate Assistant Commissioners should forward to the Commissioners of Income-tax concerned copies of only those appellate orders in which a reduction of Rs. 500 or more in tax has been made or in which a reduction in penalty other than a penalty under section 46(1) has been allowed. Copies of all appellate orders should however continue to be supplied to the Income-tax Officers concerned. The responsibility for bringing to the Commissioner's

notice any cases involving important questions of principle or law will devolve on Income-tax Officer and the Inspecting Assistant Commissioner whose duty it is to scrutinise each order on receipt from the Appellate Assistant Commissioner.

(b) The present practice of forwarding to the Board copies of appellate orders of the type mentioned in paragraph 3 of its circular No.19 of 1939, dated the 29th June, 1939 should also be discontinued except that in cases where penalty proposals have been scrutinised at the Centre and a reduction in penalty has been allowed in appeal a copy of the order reducing the quantum of penalty should continue to be supplied to the Board.

3. Now that the practice has been in vogue for sometime, the Board considers that Commissioners should themselves be able to decide the question of filing appeals in cases unfavourable to the Department, a copy of the appellate order appealed against together with a copy of the grounds of appeal in such cases only being sent to them for information in due course. Commissioners are however free to consult the Board, if necessary, in particular cases before an appeal is actually filed.

FIRST SECRETARY, CENTRAL BOARD OF REVENUE.

All Commissioners of Income-tax.
All Appellate Assistant Commissioners.

:O:

T.L.

660-18/12

Circular No.3 of 1939.

C.No.31(7) - I.T./39.

CENTRAL BOARD OF REVENUE.

New Delhi, the 3rd April 1939.

Circular.

Indian Income-tax (Amendment) Act, 1939 - Sub-sections (4) and (7) of section 5 - Appellate Assistant Commissioners - Functions of.

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4. In regard to control and inspection of the work of the Appellate Assistant Commissioners, while their judgement in individual cases cannot be interfered with, the Board, in its administrative capacity, should be in a position to judge generally of the nature and character of the work performed by an Appellate Assistant Commissioner, and to determine whether he disposes of the appeals efficiently and with speed. Inspection of the offices by the Commissioners might be regarded as objectionable and regular inspection by the Board or by its Income-tax Adviser is impracticable. The Board has accordingly decided that all Appellate Assistant Commissioners should send a copy of all their appellate orders to the Commissioner concerned, in addition to that sent by them to the Income-tax Officer or to the Appellant. The Commissioner will, in his discretion, call for the assessment record of any case which he wishes to examine, and bring to the notice of the Board cases of incorrect or ineffective disposals, with such other relevant comments as he deems necessary. The Baord will also prescribe a form of monthly report to watch the progress of disposal of appeals. The Income-tax Adviser to the Board will inspect the offices of Appellate Assistant Commissioners as and when possible.

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(S.N.57/c.p.99 - 101 of R.Dis.F.31(I)-1939.)

S. N. 17 of File R. Dis 31 (11) 39

C.No.24(4)-I.T./39.

Central Board of Revenue.

Simla, the 8th August 1939.

From

T.S.Pillay, Esq., M.A., B.L.,

First Secretary, Central Board of Revenue.

To

All Appellate Assistant Commissioners of Income-tax.

Sir,

Reports and Returns - Appeals disposed of - Pending appeals - Monthly reports - Submission of.

In modification of my letter C.No.24(4)-I.T./39, dated the 27th June 1939 to the Commissioner of Income-tax, Bihar and Orissa, (copy endorsed to you), I am directed to say that the monthly report called for in my letter C.No.31(7)-I.T./39, d/ the 31st May 1939, should be addressed to the Board a copy thereof being endorsed to the Commissioner of Income-tax concerned, for information.

I have etc.,

Sd/- T.S. Pillay.

First Secy., Central Board of Revenue.

Copy forwarded, for information to:-

The Commr. of Income-tax, Madras, with reference to his letter No.290/39, dated the 13th July 1939.

Other Commissioners of Income-tax.

Income-tax Adviser to the Central Board of Revenue.

By order, etc.,

Sd/- T.S. pillay.

First Secy. Central Board of Revenue.